FY.51042US1A PATENT

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant : Kato et al.

App. No : 10/796,609

Filed : March 9, 2004

For : FRAME ARRANGEMENT FOR OFF-

ROAD VEHICLE

Examiner : Ruth Ilan

Art Unit : 3616

Conf # : 1785

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May 27, 2008

(Date)

/Michael Guiliana/

Michael A. Guiliana, Reg. No. 42,611

AMENDMENT

Mail Stop Amendment

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

The present amendment and remarks are in response to the Office Action dated March 14, 2008. Please amend the above-referenced patent application as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 6 of this paper.